

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gary L. & Delrene D. Berg  
DOCKET NO.: 05-00978.001-R-1 and 05-00978.002-R-1  
PARCEL NO.: 17-12-36-326-014 and 17-12-36-326-016

The parties of record before the Property Tax Appeal Board are Gary L. & Delrene D. Berg, the appellants; and the Macon County Board of Review.

The subject property consists of two parcels, one of which is improved with a one-story style brick and frame dwelling that was new in 2005 and which contains 1,719 square feet of living area. Features of the home include central air-conditioning, an 850 square foot garage and a full basement with 800 square feet of finished area.

The appellants appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellants submitted information on three comparables located on the subject's street. The comparables each contain 20,000 square feet of land area and have land assessments of \$4,493. The subject lots also contain 20,000 square feet and have land assessments of \$4,493 as well.

In support of the improvement inequity argument, the appellants submitted information on the three comparables used to support the land inequity contention. The comparables consist of one-story style frame or brick and frame dwellings that range in age from 3 to 6 years and range in size from 1,408 to 1,724 square feet of living area. Features of the comparables include central air-conditioning and garages that contain from 440 to 624 square feet of building area. Two comparables have full basements while one comparable has no basement. These properties have

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Macon County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
05-00978.001-R-1	17-12-36-326-014	\$ 4,493	\$50,011	\$ 54,504
05-00978.002-R-1	17-12-36-326-016	\$ 4,493	\$ 0	\$ 4,493

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

improvement assessments ranging from \$32,577 to \$48,019 or from \$23.14 to \$30.78 per square foot of living area. The subject has an improvement assessment of \$50,011 or \$29.09 per square foot of living area. The appellants contend the subject dwelling's market value is only \$80,000 based on their cost to construct. They submitted no detailed listing of component costs of the dwelling. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$37,800.

At the hearing, appellant Gary Berg testified he purchased the subject lots in 2003 for \$11,500 and \$12,000 and contends the lots did not appreciate in value as of the subject's January 1, 2005 assessment date. He also testified he is a general contractor and that he built the subject dwelling in 2004 and 2005. He estimated the value of his service as general contractor was \$8,000 and that the value of the labor he contributed in building the home was \$30,000 to \$40,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessments of \$54,504 for the improved parcel and \$4,493 for the unimproved parcel were disclosed for a total assessment of \$58,997. The subject has an estimated market value of \$176,956 or \$102.94 per square foot of living area including land, as reflected by its assessment and Macon County's 2005 three-year median level of assessments of 33.34%.

In support of the subject's land assessment, the board of review submitted the Real Estate Transfer Declaration which documented the sale of the subject lots in May 2003 for a combined price of \$26,000. The board of review also submitted a letter in which it contended the subject lots were assessed at \$4,493, just like the appellants' comparables and that land assessments in the area were uniform.

The board of review submitted no comparables in support of the subject's improvement assessment or in response to the appellants' overvaluation argument. However, the board of review did submit a grid of the appellants' comparables, pointing out that the appellants had miscalculated the comparables' improvement assessments. The board of review's letter also detailed differences between the subject and the appellants' comparables and contended the subject's improvement assessment is within the range of the appellants' own comparables. Based on this evidence the board of review requested the subject's total assessment be confirmed.

At the hearing, the board of review provided no testimony in support of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellants' argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have not overcome this burden.

Regarding the improvement inequity contention, the Board finds the appellants submitted three comparables while the board of review submitted no comparables. The Board gave less weight to the appellants' comparable 3 because it had no basement, dissimilar to the subject's full and partially finished basement. The Board finds the remaining two comparables were similar to the subject in most respects and had improvement assessments of \$27.85 and \$30.78 per square foot of living area. The subject's improvement assessment of \$29.09 per square foot is supported by these comparables. The Board thus finds the evidence in the record supports the subject's improvement assessment. The Board also finds the subject lots and the appellants' comparable lots were all assessed at \$4,493, indicating uniformity exists. The Board thus finds the appellants have failed to prove inequity regarding the subject's land assessment.

The appellants also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

The Board finds the appellants acted as general contractors and constructed the subject dwelling themselves. The appellants failed to submit any documentation of their construction costs. The appellants submitted no appraisal to indicate the subject's market value as of the January 1, 2005 assessment date, nor did they submit any comparable sales to support the overvaluation contention. The appellants' nebulous testimony, in which they claimed the value of labor they supplied was \$30,000 to \$40,000, is too imprecise to be of value in disputing the subject's estimated market value as reflected by its assessment. The Board finds the appellants' testimony and claim regarding the price

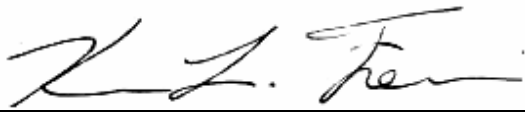
paid of \$11,500 and \$12,000 for the subject lots in 2003 conflicts with the Real Estate Transfer Declaration that detailed the parcels' sale in May 2003 for \$26,000. The Board gave no weight to the appellants' claim that no appreciation of the lots had occurred up until the January 1, 2005 assessment date. The appellants submitted no evidence that the lots had not increased in value or that the land assessments of the subject lots did not reflect their value as of assessment date at issue. The Board thus finds the appellants have failed to meet their burden of proving the subject's estimated market value as reflected by its assessment is incorrect.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence or overvaluation by a preponderance of the evidence. The Board thus finds the subject's assessment is correct and no reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.